

24 Geo. IV Sess. 2. Public Acts, c. 38

# REMARKS

ON THE

## COMMUTATION ACT,

ADDRESSED TO THE

PEOPLE OF ENGLAND,

THIRD EDITION.

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LONDON:

PRINTED FOR T. BECKET, 39 FLEET-MALL.

W. BOC LIVERY.

[ Price One Shilling and Six-pence. ]

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COMMON



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# REMARKS ON THE COMMUTATION ACT.

**I**N subjects of general concern, by which all are affected, it seems extraordinary, that a sense of common danger does not invariably lead to general efforts and united exertions. But the causes which occasion this want of concert may easily be explained. Where each man knows the interest of all to be the same as his own, he trusts to the sensations of others to produce their natural effect, without his interposition. Besides, while he feels his own share of the burthen to be heavy, he readily persuades himself,

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himself, that those on whom it may press more severely, will of course be proportionably incited to apply those endeavours, which their situation in society cannot but render more effectual, for the relief of themselves and their fellow-citizens.

This mis-judging supineness, though by no means conclusive of an immediate progress in public degeneracy, seems, however, far more alarming in its tendency at the present, than at any former period of our history. Many of those whose superior property had marked them as our natural protectors, have of late been courted from the popular cause by a more than ordinary profusion of those honours which never fail to create suspicions of the purpose for which they were bestowed.



flowed. Add to this, that we ourselves have recently deprived our own cause of its best support. We have dismissed the tried friends of Freedom from situations of trust and eminence, which formerly enabled them to watch over our rights, or to awaken us to their defence. And can we reasonably expect those very men, immediately, and uncalled, again to stand foremost in our service, at the moment when they are most forcibly withheld from it, both by feelings of injured honour, and of deference to public opinion? Yet they, indeed, who supplanted them in our confidence, by a strange and unaccountable perversion, are still less to be regarded as the advocates of the People; since they owe the situations to which we raised them, and the immediate character of representing us, solely to their express

and avowed partiality to Prerogative; a claim which, however rashly admitted at the moment, we can find no excuse for having allowed, unless a pre-determined resolution to controul the dangerous power thus hastily delegated.

It is for these reasons more indispensably the duty of the People, not to be wanting to themselves in the discussion of all public measures, at the present extraordinary crisis; and therefore, even an unknown Individual may the rather hope for the pardon, if not the thanks, of his Country, when he endeavours to awaken their attention to a grievance, not more oppressive in its immediate effects, than alarming from the danger of its future extension.



In order more clearly to elucidate the Commutation Act, it is proper to enter into some previous detail of those circumstances of the times which were immediately connected with it, and whose operation we may directly trace in its provisions.

THIS reference of Law to collateral History is an admitted rule of construction, and indeed affords the most proper means of illustrating almost all our Statutes; which are found, in general, to bear the immediate form and pressure of their times; but more peculiarly so in regulations of Revenue. For these Money-bills, like the coins which they collect, if appreciated with accuracy, must be more than superficially examined, their external appearance denoting little more than the

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reign and the year of their production ; we must try them by the standard of their times, and subject them to much closer assays, to distinguish either the purity or the baseness of their composition. And indeed, if I may extend the allusion, the whole Code of our Finance should be studied as a cabinet of legislative Medals, each impressed with the striking character of its age, and commemorating the prevailing interests of the times ; but requiring the full aid of History to expound and illustrate all its finer and less prominent distinctions.

In this closer and more just discrimination of Revenue Acts, the leading circumstance of our enquiry ought always to be, an accurate examination into the internal state and composition of the House  
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of Commons, at the periods when such regulations were introduced : for, as all Taxes, and all subsequent modifications of them, must exclusively originate, and solely be modelled, in that House ; it almost necessarily follows, that, whatever description of men acquired, at any one period, a predominant influence with that branch of the Legislature ; *that* Party and *that* Influence were most directly and successfully exerted, on occasions where the immediate sense of Interest had full possession of their minds, and wholly excluded all casual intrusions of Public Spirit. It will accordingly appear, that in general, our Revenue Acts, in their whole frame and character, most strikingly denote their origin, and verify their descent, by the unequivocal testimony of resemblance.

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It is unnecessary to multiply the various examples that might readily be advanced, more fully to evince this operation of Party on Revenue. Yet there is one case in Parliamentary History, so remarkable in itself, and so singularly apposite to the present subject, that I cannot avoid calling it more particularly to your recollection; I mean the national calamity of the South-Sea project;—for, in tracing the more secret motives that betrayed the Parliament into passing the regulations which immediately gave rise to that fatal scheme, we shall find, on a review of the House of Commons at that disgraceful period, that not only a considerable number of the South-Sea Directors were actually Members of the House at that time, and had formed a strong Faction in it, but likewise that a great part of the Ministers themselves who  
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then led the House of Commons, were convicted of having entered into secret partnerships with the South-Sea Agents, and absolutely shared with the Directors in the plunder of the People.

This single instance may sufficiently illustrate the expediency of examining our Revenue regulations, by a plain reference to the general disposition and complexion of the House of Commons that consented to them. I shall proceed, therefore, in requesting you to apply the same principle of enquiry to the immediate subject of the Commutation Act.

UPON the fairest estimate of the present House of Commons, it is admitted, that the number of Representatives, who, either immediately by themselves, or indirectly

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by their connections, are in a manner embodied under the India Company, and who accordingly support their plans with steadiness and activity, are no less than EIGHTY. This powerful corps was not raised by any ordinary efforts. Both Gratitude and Policy impelled the Directors to augment their Parliamentary Forces by all practicable exertions : Gratitude to the Minister, who dissolved a Parliament for the crime of just censure on their abuses ; Policy, to shelter themselves from all similar attacks, under cover of so formidable an array. Actuated therefore by these strong incentives, the Directors were neither dilatory nor parsimonious in pursuing all possible means to support and reinforce the service. The Field Officer of Corruption was instantly dispatched to all the venal Corporations, with



with full powers to treat and to subsidize; the rotten Boroughs were ransacked for recruits, and raw lads inveigled from the Burgage Tenures. Deserters and Mercenaries from all quarters flocked in, allured by the temptation of better pay; and the old Sepoys of Arcot again ranged themselves under the banners of European Devastation; till the motley band was swelled beyond all former levies, and brought into the field, like troops of savage Invaders, of various casts and discordant tribes; alike barbarous, indeed, in language and in manners, but alien in habits and in temper; some, cool and callous as inured Veterans; others, rash, clamorous, and fierce, as Volunteer Partizans; but all indissolubly united in the cause of Rapine; all passionately inflamed

with unextinguishable ardour for the public plunder.

THAT this Faction, however, thus formidable indeed from union and from numbers, yet still so inferior to the total of the House, should acquire such sway, as infallibly to secure a Majority to whichever side they were disposed to incline, is a point that may possibly require some little explanation. I should therefore briefly remind you, that the two great Parties in the House, namely, *King's Friends*, as they affect to call themselves, and the old Country Party of the Whigs, being nearly on an equality at the opening of the present Parliament; it followed, that the East-India Members formed such a power, as, thrown into either scale, could



could give a decided turn to the balance. Accordingly, observe the effects, as to Revenue regulation, of that connection which soon avowedly took place between these Members and the present Administration.

FIRST, At the very time when all balances of Revenue accounts were to be strictly called in, it was privately settled that the India Company should detain in their hands a sum very little short of a Million, due to the Revenue for Custom-House and Excise Duties. This seasonable accommodation was the public pledge of amity and good understanding between the Ministers and the Directors, and produced, as was expected, the most becoming activity among the India Voters: But the Directors felt a sort of pride in the possession

tion of this national property, that would have sensibly been impaired by suffering the smallest charge to be made for the use of it. They solicited therefore a total remission of all Interest for the respited Duties ; grounding this latter claim on the plea of indigence and distress ; though, but a short time before, they had found it equally commodious, for the moment, to present to the House of Commons a long and intricate account of their increasing opulence. Accordingly, the very same Act which respited their Debt to the Public, on the ground of their necessitous situation, remitted also all Interest for it (amounting almost to One Hundred Thousand Pounds) on the same pretext. In vain was it urged that such a conduct was directly contrary to all precedent in similar circumstances ; in vain was it represented  
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that the Public must themselves pay interest for new loans to make good this deficiency; the Minister maintaining, with his accustomed solemnity, that "He meant these indulgences as handsome and deliberate marks of bounty and benevolence." — I shall not comment on the time when the India Company was favoured with these extraordinary concessions. I will not dwell on the embarrassed state of the Revenue at the close of the War, nor insist on any of those observations which, I dare believe, will occur to every man of plain British feelings, on this shameful sacrifice of the Public to the India Company. Yet I cannot refrain from pointing out the peculiar inconsistency which characterised the additional exertion of Ministerial bounty in favour of India connections; for the *Relief Act* was framed with such an industry

dusky of contradictions, as to link the most opposite, inconsistent, and irreconcilable propositions; since, in immediate refutation of its former ground, it warranted the India Company to divide EIGHT per cent. among themselves, under the implied presumption of a complete and perfect competence in their circumstances. Be yourselves the judges of this unprecedented partiality; remembering that, in the two former parts of the Relief Act, the India Company purloined every indulgence of a Bankrupt; in the latter, obtained all the emoluments of Solvency and Success! In all, the Public alike defrauded and deceived!

THESE indisputable facts have sufficiently marked the Minister's disposition to conciliate the good offices of his India partisans.



zans. The whole of the India Regulation Bill might be adduced, with as perfect justice, to evince the same position. But I avoid it, as not immediately connected with Revenue. I am persuaded it is sufficiently demonstrated, that the fair *Rights* of the *Many* had, in every instance of *India Regulations*, been shamefully sacrificed to the *Interest* of the *Few*. What I ask you, therefore, with the confidence of truth, and, I think, with perfect fairness of argument, is to consider the last Regulation, connected with India concerns, in the same point of view as all the former.

To proceed then to the more immediate subject of this Address. The Commutation Act proposes two objects: first, to lower the duties, and reduce the price of Teas, as the means of discouraging the

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illicit Trade ; and secondly, to apply the consequent defalcation of Revenue, by substituting an additional Tax on Windows ; for which new Impost the Public is to be compensated by the reduced prices of Teas. It professes therefore to give an equivalent to Government, for an old Duty taken off, and to the Nation, for a new Duty imposed.

Now this equivalent to the Nation comprehends two points of enquiry ; whether the promised reduction of Teas already has been, or in future is likely to be effectual ; and whether, if we suppose it completely to succeed, it can in its nature be a full and just equivalent for the new Duty on Windows. And these two points I shall trespass on your indulgence, to consider in their order.

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ACCORDING to this arrangement of the subject, our attention is naturally led, in the first instance, to a cursory review of such provisions in the Act as purport to secure to the Public the promised reduction on Teas. And here new evidence will instantly occur, of a continued combination between Government and the Company. For whatever restraints this Act lays on the Company, are so modelled as to exclude a possibility of loss to them, their Teas being in future to be *put up* at such rates, as, on the common principles of trade, would be sufficient for the ultimate profit; while, on the contrary, there is no one Regulation to ensure the advantages held forth to the Public, but every thing is left at the discretion of the Directors, to enhance the prices of Tea, either by the obvious method of suborn-

ing fictitious bidders, or the more secret expedient of creating an artificial scarcity. Besides this, there is a kind of private Tax, to the amount of six and a half per cent. directly, and absolutely *given* to the Company, by authorizing the discontinuance of the established discount to the dealer; and by this stratagem alone they have already at only two sales, within the course of a few weeks, received *Sixty-six Thousand Pounds* more than they would otherwise have done; all which difference must ultimately fall on the actual consumer.

THE clauses of which I have sketched this outline, plainly evince, that the interest of the Company, whenever it stood in competition with that of the Public, was the favourite object, and almost single consideration of the Minister; in return  
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for which, the Directors themselves very gratefully and wisely suggested, that the most beneficial mode for the Minister to pursue, in adjusting the alteration of the Duties, was to make the income of Government increase proportionably with the profits of the Company. The new Duties, therefore, were not laid on the intrinsic value of the commodity; that is to say, either on the prime cost, or on the price at which it should be *put up* to sale; but on the nett sum for which it actually sold. And thus the interests of the two Parties became united in a sort of perpetual league against the Public; thus it became a point of prudence in the Minister, to connive at all the frauds which would probably be attempted, and which we since know, have actually been practiced with safety and success, to swell the total produce of  
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the sale: that, while the Company were enriching themselves by more than whole-sale pillage, the Minister might honourably receive his subordinate dividend of the public plunder.

NOR has this singular structure of the provisions in the Act, failed to produce its natural and obvious effects. It is universally known, that at the first sales, the Directors; though in decency constrained to take some specious measures to give efficacy to the new Law, defeated, however, the only judicious plan for that purpose, and which was immediately suggested by the most experienced part of the Trade, by taking care not to carry it to its proper extent, or faithfully to support its operation. In conclusion, they were publicly charged with, and confessed, the  
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introduction of a Silk Broker, to enhance the prices. And it appeared also in evidence, that they refused to withdraw from the sale thirteen hundred chests of Tea, wholly unfit for public consumption. As the Directors, however, have thought proper to assert, that notwithstanding these substantiated frauds, the proposed reduction in the price of Tea, has nevertheless been effected, it is necessary to shew you to what degree, and in what instance only, that is really the case.

I PRESUME it will be admitted on all hands, that those Householders who are charged with the new rate for Windows, are precisely the persons who should receive the reciprocal benefit of the Commutation. But the very reverse of this is undoubtedly the case; they who do not  
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pay the *new* Window Tax, or indeed *any* Window Tax at all, being the only persons who share among them any little advantages that have accrued from the agreement.

THE facts are these—Of the *five* different sorts of Teas consumed by the Public, there are *three* which are chiefly used by those who pay the *new* Window Tax; Congou, Souchong, and Hyson. Now the price of the two former of these (which, you will observe, are the *most* used of the *three*) has been so inconsiderably reduced, as to afford nothing like a pecuniary compensation for the additional Window Tax, even after making the most liberal allowance for difficulties that necessarily take place on the commencement of any new scheme; and the price of the third  
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fort, Hyson, which is far the dearest, and *least* used, though *rather more* reduced, is still, however, wholly disproportionate to the promised Commutation.

THE only two sorts of Tea, therefore, where the reduction of price is at all considerable, are Bohea and Singlo; and those are in general consumed by the lower orders of people only.

THESE Facts are admitted on all sides. Now therefore observe the consequences—They who pay the new Tax consume those sorts of Tea from which not *one-sixth* of the proposed saving arises; while they who do not pay any Window Tax at all, or at most a small fraction of it, consume those species of Tea upon which almost *the whole of the saving*, or at least upwards of *five-sixths* of it, arises.

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I AM not insensible how irksome you must consider these details of Congou, Souchong, Hyson, Singlo, and Bohea: I shall therefore, in charity, omit the more minute discriminations of Congou and Congou-leaf, of Pekoe and Pekoe-flower, Common Green and Speckled-leaf, Bloom and Imperial, pastoral Cowslip and martial Gunpowder; I shall consign it to those of congenial virtues, to expatiate on the *purity* of *Padrae*; and far be it from me to reveal the *adulteries* of *Mundungus*! It was however indispensably necessary, to insert one short Lecture on Oriental Botany, the better to explain the *particular* manner in which the Commutation has failed, most remarkably with regard to those to whom its advantages were most due.



THE *Qualities* also of the new Teas form a material part of the immediate question. But on this head I shall confine myself to observing in general, that every one who drinks Tea, has of late been drinking worse of every sort than ever; it being notorious, that the *Qualities* of them all have been lowered much more considerably than the *Prices* of any; and this debased state of the commodity it is unnecessary to prove by any other testimony than the confession of the Directors themselves, who have admitted it to be so, even in their own Report.

As it unquestionably appears, therefore, that the *Qualities* of the Teas have at least been as much reduced as the *Prices*; it follows, that even the small degree of apparent compensation, which arose from

the nominal reduction of *Price*, has suffered a kind of iniquitous draw-back, by the actual diminution of *Value*; while those only have reaped any sort of advantage from the *Fall* of *Teas*, who have contributed not a farthing to the *Rise* of *Taxes*; and this only in species of the commodity so low in their kind, as to admit of all sorts of intermixture, with scarce a chance of distinction, or a possibility of discovery.

SUCH then is the commencement of the *Commutation*, which, undoubtedly, has opened a very new and curious system of *Exchange*. The received notion, that mutual advantage is the object and end of mutual agreements, must at length appear to have been wholly erroneous and contracted; for *Commutations*, in the Ministerial sense of the term, are conducted on  
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a plan entirely novel, and far more convenient;—in this latter, the one party being induced to advance his money by a solemn assurance of a perfect repayment in another shape, which, however, is completely eluded; while the other consoles him with the assurance, that a third person, who made no advance, has received the very return that was engaged to him who actually did. Or, to give clearness to this new method of passing political accounts, A. advances a guinea to B. to receive the value of it in another way. B. never returns a farthing of it; but very liberally assures A. that C. and D. shall share it between them, because they neither of them had lent any part of it. And yet this is but a hard bargain;—and surely, too, it is a whimsical perversion of a law, that a strict compliance with it,  
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instead of securing the stipulated advantages, should fix an actual loss on the person who is bound to obey it; while a total exemption from the obligations of it, and the consequent immunity from its inconveniences, ensures a correspondent reward. The idea, though perfectly novel as applied to Revenue, is by no means original; but seems evidently borrowed from the system of the French Apothecary, who contracted to supply medicines at reduced prices, for fixed salaries; but his bills going on with the old charges, and his patients remonstrating, " 'Tis very true, Gentlemen (he replied), the fact is so; but pray have the conscience to consider, that ever since I made the bargain with you, I have regularly dosed the Poor-houses, with *damaged drugs*, at *half-price*."

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It is here right to observe to you, that unequal and disproportioned as the whole of his proposed *Commutation* has turned out to be, the Minister who planned it, contrived however, with much art and dexterity, that no failure of the measure, as it affected you, should, in any degree, delay its more interesting operation, the collection of your money for the various public and private purposes of the Treasury. For, according to the Act, all Houses liable to the new Tax were charged to the payment of it, from the tenth of October last, and consequently a quarter of the annual total is now overdue; though as the *old* Tea Duties were not made to cease till within a month before the *new* Tax commenced, it was obvious that all the process of auctions at the India-House, the delivery of Teas to  
 Brokers

Brokers and Dealers, the mixing and assorting, the parcelling and dividing, and the final distribution of them among inferior Traders, particularly in remote parts of the Kingdom, must all necessarily occasion such insuperable impediments to the due commencement of the promised reduction, as would make it impossible for the *benefit* to take place *in any degree*, till long after the *whole* of the *burthen* had been thrown upon the Public. And hence by the operation of difficulties thus originally interwoven in the first texture of the Act, the Commutation began by gaining an advance of two months in the calculation, in favour of Government, against the Public; by which one difference the Minister started with the odds of near a Hundred Thousand Pounds in his favour. In the mean time the new Window



now Duty could not meet with any similar impediment; but completely attached from the date assigned for its operation, and was regularly accumulating with all the silent certainty of a gross addition to an established rate.

HAVING thus shewn you that this Act was originally formed on such principles as led to the oppression of the Public, and also pointed out the manner in which it has been actually oppressive, it will require but little pains to evince the improbability of the Commutation ever being attended with any other consequences, or effecting the proposed reduction and benefit in your favour. If the Government and the Company could not refrain from direct, wilful abuses, even at the outset of the Act, when it was

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most their interest to palliate any bad appearance, in order to reconcile you to the expence and inconvenience of so novel and so hazardous a project ; can it reasonably be supposed that they will proceed with more moderation, when the evil has been suffered to take root in the Revenue, and when the various fallacies of its original composition expand and spread themselves by usage ? On the contrary, is it not probable that they will aggravate their late practices, and where they forced thirteen hundred chests of damaged Tea, will they not force as many thousands on us ? Where they introduced one fictitious bidder, will they not commission numbers of suborned assistants ? And will they not thus perpetuate the temptations to smuggling, which it is the pretended object of the present measure to abolish, and  
for



For which we are required to submit without a murmur to the heavy increase of a Tax universally admitted, by the best Writers on Finance, to be equally unjust in its principle and oppressive in its operation? But let us for a moment imagine, that the end of discouraging the illicit Trade should be actually effected, what would then be the situation of the Public? Should we not be left wholly to the mercy of the Company, when they had secured the monopoly, to enhance the prices of the commodity, even beyond all former examples? And what resource could we then look to, or from what power could we hope for redress? unless, indeed, the controul of a Law which contains no one provision of specific check to the offence, and the exertions of a Government to enforce that Law, which is leagued in a

common interest with the delinquents, to abuse the letter and to violate the spirit of its provisions.

The Commutation having thus failed in present, and holding forth no hope of future retribution, allow me to observe on the alarming consequences in a Free Country, from this wilful and unexampled Breach of Good Faith.

Our youthful Rulers would do well to reflect in time, that if once the respect and reverence, which the immediate Acts of Government ought always to inspire, are intentionally forfeited by a treacherous and mean imposition; it will not be very easy, either by fine speeches in Parliament, or by spreading fine promises about the country, to recover the inestimable advantages



vantages of character and reputation. The detection of interested deceit, even in private life, sinks the reputation and degrades the character of the individual who practices it; but, in the wider range of public negotiation, it demands a more general abhorrence, from the extensive suspicion and distrust which it spreads through the community, and the subversion of that National Confidence, which is the support and vital principle of our free Constitution. The times are much too enlightened, and the minds of almost all the People too well informed, to accept of mere wordy apologies as an atonement for premeditated and substantial injustice. In short, it is impossible to imagine that the English alone, of all nations in the globe, will tamely submit to a Fraud upon National Faith ! And surely it may be added,

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that Foreign Countries will but coldly trust a Government that is false even to its own Subjects; unless, indeed, they are led to suppose, that the same Ministers who break faith with their best Friends, may be the most likely to act with partiality to our avowed Enemies.

I MAY be told, perhaps, that such modifications can be devised, as shall remedy the subsisting abuses in this part of the plan, and prevent any similar failures in future. Above all, I wish to caution you against this trite deceit, which weak or bad Ministers, in all States, have never failed to practise against the plain and unsuspecting part of the community—the gradually reconciling the minds of the People to measures radically pernicious, by temporary palliations of them. It is worthy  
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of attention to remark on the process of this grievous deception. They who design to practice it, are bound in prudence to begin by making the measure they adopt, as absolutely oppressive in the outset as they can decently devise. This original severity wonderfully facilitates and improves every subsequent alleviation of it; and by judiciously inflicting an intolerable pressure in the first instance, the mind is prepared and tempered to accept the very least abatement of it, as a perfect consolation for all past pain, and a reasonable invitation to whatever may succeed.——

Should this gross and ridiculous fallacy be attempted on the present occasion, it can only be defeated by the peremptory rejection of all lenient, qualifying, temporary modifications, which are merely  
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the quackery of Finance in a case utterly irremediable.

If it were possible, therefore, that all the damaged Teas, and all the suborned Brokers, could be for ever excluded from the India Sales; and if it were possible that their Auctions could be conducted in a different way from all other Auctions, which you will think but an unlikely innovation, among the multitudes of India Captains, India Brokers, India Committees, and, above all, India Directors; if it were possible, in short, that all the actual and imaginable abuses of this plan could be completely and essentially defeated; all the detected frauds for ever precluded, and all the innumerable varieties of mercantile imposition for ever

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overcome ; still it would be equally your duty to oppose this Tax by every practicable mode in your power—for this plain reason, that bad principles can never be made good by any mode of carrying them into execution. You should, therefore, on no account suffer your attention to be drawn aside from the main points of the case ; which are, the radical inequality of the Tax in principle, and the consequent oppression in practice, together with the extensive danger of admitting the precedent of any Commutation to take root in our Revenue.

In every thing like Science, there are certain plain and acknowledged maxims, by which the truth of each proposition in that Science is to be tried. Thus, in the Science of Taxation, there are, among  
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others, two leading maxims, universally established; which I beg leave to repeat, as immediately applicable to our present purpose. These are, that *every Subject ought to pay toward the public burthens of the State, in proportion to his ability; and that he ought to be called on for payment at the time, and in the manner, most convenient to him.* By these tests must the Commutation Tax, like every other Tax, be tried; and as far as it deviates from them, so far will it necessarily be found productive of inequality and oppression; and so far evince the want of capacity or integrity in the Minister who proposes it.

THAT I may the more clearly demonstrate the hardship of this Tax, I shall begin by considering it simply as an addition to the Window Tax.



ONE of our ablest Writers on Finance\* has stated, that "all Taxes on Windows  
 "are liable to the objection of inequality;  
 "an inequality of the worst kind; as they  
 "must frequently fall much heavier upon  
 "the Poor than upon the Rich:" For  
 "(he adds) "a house of ten pounds a year  
 "rent in a country town may sometimes  
 "have more windows than a house of five  
 "hundred pounds rent in London. con-  
 "sequently, though the inhabitant of the  
 "former is likely to be a much poorer  
 "man than that of the latter; yet, so far  
 "as his contribution is regulated by the  
 "Window Tax, he must contribute more  
 "to the support of the State. Such im-  
 "posts, therefore (he concludes), are con-  
 "trary to the first great maxim of Taxa-  
 "tion."

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\* Smith on the Wealth of Nations, Book V.

I HAVE quoted this passage, to shew you, that a Tax on Windows has been condemned by the most unprejudiced judges; not, indeed, that any such authority was required, in a case where we all may safely decide for ourselves on the plainest and most obvious principles. For what can be more evidently absurd and unfair, than taking the accidental modes of building, which in a considerable degree occasioned the greater or smaller number of windows, as a ground for the estimating either the intrinsic value or the rent of houses? We all know beyond a doubt, that the most inconvenient, and therefore cheapest, houses abound in a multitude of windows; yet the want of skill and judgment in the builder of a house, fifty, a hundred, or two hundred years back, becomes, by this **Duty**, the immediate rule for calculating the

*Smith on the Wealth of Nations Book V.*



the general expence of the present inhabitants. Surely it is the levity and wantonness of Authority, to fine the descendant for the bad taste of the ancestor! Let us, if necessary, declare the crime of aukward Architecture to be in future amenable to all succeeding Taxes; but in justice we ought to release the present race from these posthumous, *ex post facto* penalties. Even our own iniquities have drawn down judgments too heavy for sufferance. Let us avert at least this retrospect of vengeance; let us deprecate this chastisement for our forefathers' absurdity. Spare us, O ye lordly Rulers! spare us from the devouring Locusts of Revenue, and visit us no longer with this Ægyptian darkness!

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IN conformity to more correct reasoning, when the exigencies of the State had made it necessary to lay an additional Tax upon Houses, the Duty was regulated not with any reference to the number of Windows, but fairly and equitably in proportion to the actual value or the acknowledged *Rent*.

WITH the immediate example of this improvement, it seemed scarcely possible, that any subsequent Minister could wilfully recur to the very estimate which his predecessors had so wisely avoided. And yet the fact is, that Mr. Pitt has formed the Commutation Act on that very estimate, and seems to have searched into the History of Revenue, for a precedent, by  
which



which he might model that worst mode in the worst possible form.\*

It is evident therefore, that the new Window Tax, considered merely as an *addition* to a subsisting Tax of the worst kind, was in itself a most incorrect and injudicious measure.

LET us now examine it as a Commutation Tax, or, in other words, consider with what propriety it was selected as the fittest substitute for the abolished Duties on Tea.

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\* The original Window Tax taxed the windows by classes; that is, from 10 to 20—from 20 to 30—and so on; no difference being made for the intervening numbers. This Act was speedily repealed; and the new Tax was then laid numerically on the windows, and proportionably as to the rates. The Commutation Window Tax goes numerically only to 25, and beyond that proceeds by classes.

I HAVE observed to you, that the Window Tax was originally laid as a criterion of the expence of house-rent, which was supposed to be a leading article in general expence; and you have seen how very vague and fallacious it proved as such. How much more inaccurate then, must it evidently be as a criterion of the particular expence in one individual article consumed in houses! Surely this would be preposterously ridiculous, even if that one article were a *necessary of life*, and universally of one and the same kind and value; how much more so, therefore, as it is a *luxury* as various in its sorts as in its prices! Arbitrary and absurd as it would be, to determine how many Leaves a family consumed, merely by counting the number of Windows in their dwelling-house, yet, such an estimate were perfect equity,



equity, compared to calculating, on that rule, the *quantity* and *quality* of the Tea that is consumed in the same house; for, though undoubtedly it would be no inconsiderable exercise of Revenue calculation, to estimate the number of mouths in a house by its number of Windows, yet, surely it is still more profound a research to ascertain, by the same criterion, not only the tastes of those several mouths, but the exact quotas of their absorption. To class the particular sensations of each palate, and to gauge the respective capacities of each stomach, merely by an ocular inspection of Windows, is an effect wholly beyond its natural cause; it supposes an intuitive faculty so unknown in the general concerns of life, that we must regard it as a new gift, transcending any known power in the philosophy of

H Finance,

Finance, and especially bestowed on the Chancellor of the Exchequer, to facilitate the distribution of Taxes, in finer ratios, and more curious subdivisions; or possibly this new light in Revenue may resemble that of distant stars, as imagined by fanciful Astronomers, and has incessantly been travelling towards the Treasury since the first creation of Finance, though it never reached it till the present moment. It is at least another *Georgium fidus* in Taxation, whose laws and connection with our system, it was reserved for the refinement of modern science to explore and to establish.

It is really difficult to write with gravity, on the uncommon extravagance of resorting to the worst and most oppressive Tax that subsisted, as the best standard of general



general expence in a particular *Luxury*. But in order that you may understand the hardship of this *Commutation* still more clearly, I wish you to consider how partially it must fall upon the middling classes of people, which ought most to be secured from oppression, yet are almost already sinking under the weight of the public burthens. Among these, let me particularly call your attention to some of the worthiest, and most meritorious of our Fellow-subjects; I mean the ENGLISH FARMERS. Every one knows that the Houses which they inhabit, are not fitted up in the modern stile. On the contrary, most of them, as well in the Offices, as in the immediate Residence, abound in Windows so awkwardly disposed, as not to admit of their being blocked up without prejudice to their health and business; yet

for all these windows the Farmers are compelled to pay the additional Tax; which to them, of all others, can least properly be termed a Commutation.—

A true English Farmer scarcely ever drinks Tea himself; and if his wife now and then affects the fine lady so far, it happens not unfrequently, that the honest master of the house, after an English breakfast of beef and ale, kicks down the Tea-table—by way of a plain recommendation of home-made bread and the farm-milk. At such a moment if an insolent Tax-gatherer should happen to make his appearance, with a measuring-stick in one hand, and his black book in the other, I own I am not entirely free from apprehension, that his ingenious calculations may be somewhat interrupted, if not his person incommoded, by a similar overthrow with the  
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unfortunate Tea-table. I know it is impossible to persuade any man of common sense and spirit, that he is only paying a *Commutation*, when in fact he is heavily taxed, without receiving any benefit in lieu of it. These honest and plain people are not so easily deceived as the Great may imagine. If they discover that they are absolutely tricked out of their money on false pretences, they are not so tame as to submit to this public fraud, however it may be disguised by hard names and old formalities.

I HAVE dwelt for a longer time on this particular instance, as comprehending so large and useful an order of men, on whom the hardship presses almost universally. You will be able, each from your own knowledge, to instance a variety of  
 similar

similar oppressions, among individuals of every description, and through every part of the kingdom. Thus it is evident, that the Window Tax, which, considered in any view, offends most palpably against the first maxim of Taxation ; when applied as a Commutation for Duties on Tea, must necessarily bear on the Subject with added inequality and aggravated oppression.

NEITHER shall we find it more conformable to that other principle of all good Taxes, which requires them to be paid *at the time, and in the manner, most convenient* to the contributor.

THE ease of payment is the peculiar and distinct recommendation of all Taxes on Consumption ; and it is strikingly singular, that Mons. Neckar, the celebrated Finan-



Financier of France, actually assigns this characteristic conveniency, as the very reason for thinking it wholly unadvisable to commute any Duty of this kind into a direct Impost on Property. For "† every  
 " Tax on Consumption (he observes) is of  
 " a kind which is paid without constraint.  
 " And, indeed, he who contributes to it,  
 " is frequently not conscious of his doing  
 " so; so much is the Tax confounded in  
 " the imagination with the price of the  
 " commodity itself."

Now the abolished Duty on Teas was paid, as all Duties on consumable commodities ought to be paid, in exact proportions

† Ces Droits sont un genre d'Impôt qu'on paye sans contrainte, souvent on ignore qu'on le paye, tant le Tribut se confond dans l'opinion avec le Prix de la Denree. *Compte rendu au Roi*, p. 85.

tions to actual consumption, and with the gradual convenience of piece-meal payments.

But the substituted Tax is made payable by quarterly collections; and of course becomes due together with other heavy and unavoidable charges, both of private rent, and of its proportionate rate to Revenue.

To accumulate, therefore, new and unnecessary difficulties, in addition to a subsisting but unavoidable burthen, was departing from the best and most established maxims, and a measure equally impolitic and severe. What the Public pay with ease, by small and gradual proportions, becomes heavy and distressful in the aggregate; and this, even supposing the calcu-



calculation of each inhabitant's expence could possibly be reduced to accuracy, and the total charge of new Duty be precisely proportionate to the component fractions of the old. How much more so, then, in a subject, like the present, so variable, so uncertain, so unequal, and so totally irreducible to all estimate or calculation!

It is still more seriously to be considered, that the *compulsory principle* of the Commutation adds new force to the objections excited by its actual *inequality*. While we shrink from the immediate severity of the Tax it imposes, we feel an unaccustomed apprehension at finding that no oeconomy, no avoidance of luxury, on our parts, can mitigate the charge, or diminish the burthen that is blindly imposed on us. In this view of the Act, it is not

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only abhorrent from the whole Code of our own Revenue, but unparalleled even in the arbitrary System of French Finance. It has, indeed, been repeatedly compared to the Gabelle, or Salt Tax of that Revenue; but surely with inaccuracy;—for, though every inhabitant of the Gabelle provinces is obliged to take a determinate quantity of Salt, from the Revenue Officers, at the advanced rate which the Law imposes; yet as this article is a necessary of life, and as every family actually consumes more than the Government compels them to purchase; the oppression of the measure is not so much in the actual operation, as the enforcement of a theoretic principle of arbitrary estimation, on which it directly proceeds. On the contrary, the English Commutation Tax obliges us to pay, after an estimate equally arbitrary, and much more fallacious, a heavy duty

on



on an article which is a luxury of life, of which, consequently, many individuals, who are compelled to pay for it, consume none; and many more even of those who do consume it, by no means consume the quantity for which they are compelled to pay. And can it for a moment be imagined, that the Subjects of a Free Country will submit to an imposition, against which a universal clamour is raised even in France; and raised, as Mr. Necker adds, "with perfect justice"—a generous and honest confession, sanctioned by judgment and experience, yet freely addressed to the Sovereign of a Despotic State. How extraordinary are the counsels that, in a Land of Science and of Liberty, have advised the adoption of those very errors and abuses which are intolerable to even a Nation of Slaves!—How still more extraordinary, that a Mi-

nister who affects popularity, should studiously select the most exploded principles of slavery, and rashly oppose his own youth and incapacity to the declared opinion of mature experience, merely to throw this refuse of arbitrary Taxation on the People of a Free Country!

THIS new principle in Finance, first, of estimating arbitrarily, and then of taxing compulsorily, the consumption of a luxury, is an injustice too gross to have been introduced on any other subject than that of the Commutation Act. Tea is confessedly that superfluity, which, of all others, approaches most nearly to a necessary of life. It cannot be controverted that it is consumed in some degree by *most*; consequently, it was an easy fallacy to represent it as consumed in equal degree by *all*. This required but little dexterity in the  
sight



flight of words; and in that talent at least, the pre-eminence of the Minister has never been disputed.

BUT if the principle once becomes inveterate, what monstrous combinations may the projects of experimental Finance introduce in our Revenue!

THUS, if the late Regulations for counteracting the illicit Trade in Spirits, should prove, as it is generally thought they will, totally ineffectual, what remedy so natural as a second Commutation? Perhaps a new Duty on Doors, in exchange for the present Excise on Brandy; a fine on the sober and the industrious, for the vices of the dissolute and the idle.

THE convenient system of Commutation will equally apply to all the other failures of the late Taxes. We shall have the  
changes

changes in Revenue, as rapidly effected as in Politics ; and a failing Tax even sooner abandoned than an active Administration. Commutation will be given out as the watch-word of the Treasury. Commutation will re-echo through the emptiness of the Exchequer. How readily and how naturally may the Callicoe Duty of last Session shift into Hearth Money (the analogy between Teas and Windows is scarcely more complete) ! till, at length, after all former burthens on the Householders have undergone all possible perversion, the Minister may give scope to some newer and more inventive oppression, and perhaps institute a fresh Survey of the Kingdom, with a view to commute a future Coal Tax, by calculating the average of our National Smoke, from a new Doomsday Book of Chimnies !

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IN short, if this ridiculous precedent is suffered to remain, the Ways and Means of every succeeding year will furnish successive chimeras of Commutation : And our Statute Book abound with Acts, which, like the double pantomime pictures for children, will exhibit burlesque variations of each other ; and give most amusement, in proportion as their changes are most contrary and preposterous.

NOR are the dangers thus apprehended from the precedent, the mere creatures of Imagination. It is true, they may not assume precisely the identical forms which are here supposed ; but they will assuredly appear in some shape equally formidable and pernicious ; for the present measure (as the adherents of the Minister have themselves suggested) is apparently but the  
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commencement of an extensive System. Indeed, it carries in itself internal evidence of the most uncontrovertible authority, that what is now begun must be pushed to a much greater extent, if it be meant to operate with any degree even of probable efficacy ; for it never could be thought sufficient, that Smuggling should be suppressed in this one branch alone, even though this first experiment of Commutation, contrary to all reasonable hope, should ultimately be crowned with the most complete success. On the contrary, if it were possible that every Tea-tree in Asia should be for ever extirpated, there is no man so weak as to expect, that Contraband Trade would from that moment be annihilated, or even suffer any material diminution. The Minister, at least, has discovered a very different opinion :—

other-



otherwise, why has he subjected the Nation to the extraordinary expence of commissioning more vessels than were ever before stationed round our coasts for the protection of the Revenue? Has he not by this conduct himself confessed, that he feels the measure to be wholly nugatory, at least this first part of the system, if it be not followed by many other regulations of a similar kind?

HAVING thus endeavoured to consider the subject of this Address in the various points of view which I conceived most likely to illustrate the effects of so oppressive and so dangerous an innovation; I shall not trespass on your attention by recapitulating or enforcing those plain observations which have already been urged with a sincerity which, I trust, may

be some atonement for their defects. In the arguments advanced for this purpose, should the conclusions which have been drawn, appear to be fairly and justly deduced from their premises (and that I have assiduously taken pains they should be so, is but strictly the truth), they will indeed be most likely to produce their best effect, by carrying such plain conviction to your minds, both of the badness of the Tax, and of the general defects of the whole plan of this Commutation, as may forcibly impress the necessity of its entire and total abolition. The maxims and principles on which I have argued, admit of no contradiction. Undoubtedly, it would have proved a far more pleasing task, if the subject could have been fully and accurately examined, divested of all harsher observations, and free from the  
least



least reference to any *personal* discussion ; but in considering a subject where the prevalence of *personal* interest and the predominance of *personal* connections are the immediate and direct causes of the evil we complain of, how is it possible to avoid so material a part of the argument, as the characters, the habits, and situations of those very persons who have rendered themselves thus obnoxious to the Public ? On the contrary, if the Commutation, both in principle and effect, is proved to be a dangerous and an oppressive measure, directly burthening and impoverishing the People, to enrich and aggrandize the India Company ; is it not equitable and necessary to declare, that the Minister who has leagued himself with Individuals against the Nation, has completely for-

scited every just and honourable claim to  
our esteem and our respect?

For, surely, if this measure has not un-  
fairly been proved to bear intrinsic evi-  
dence of its demerit; either the ignorance  
of its Author in the simplest rules of  
Taxation, or his studied misapplication  
of their use, cannot fail to lower him as a  
Minister, or to degrade him as a Man.  
A total failure of judgment, or, what is  
worse, the wilful perversion of it, are the  
wretched alternatives; unless, indeed, we  
are to search for palliations of misconduct  
in that wild spirit of innovation, and that  
vanity for experiment, which in modern  
times has run to so unbounded an  
excess, but which should be kept in  
check by the Nation, and by the  
No



No worse effect has attended our political fluctuations, than giving scope to that intemperate ardour for alteration, which in different degrees has characterised almost all the successions of Party. On every new change of Administration, new projects have been busily explored, and eagerly pursued; as if it were the proper form, and preliminary introduction to office, for the new occupant of each department, to begin by throwing every former system into general disorder; but more peculiarly such particular branches of them as the immediate predecessor had evidently taken most pains to establish.

WE have no term for these *Anti-Optimists* of modern politics; but we know, that "*Whatever is, is wrong,*" was the leading paradox with them all. It is true, indeed, the

more early adventurers were not totally unsupplied with some suitable opportunities to indulge their speculation. Like the first Reformers in Religion, they discovered a variety of abuses, which undoubtedly might require investigation. The power to which they recently had succeeded, had long remained with one, who never had been much celebrated for his vigilance. Suspicion, indeed, was the quality He least could possess, whom undisputed integrity had always made most superior to its attacks. Unerring in his own course of honour, with what consistency could he have claimed a right to suspect the deviations of others?

UNFORTUNATELY, however, this misplaced remissness became the source of misconduct and licentiousness among others, who fastened



fastened upon his name for recommendation, and who skulked under his character for security. Against this ancient but abused authority, the Luther of Political Reform had long exerted the whole vigour of his unbounded imagination. He had written, he had harangued ; he had published, he had preached ;—and when, at last, We had thrown off the power he had so long opposed ; when the veil of ancient Error had been rent, and the golden reign of Leo was no more ; elated with conquest, and inflamed by victory, this secular Zealot gave a full loose to his triumphant intolerance. The mysterious Ledgers of Office were thrown open to the Laity ; the wooden Images of Authority were broken and cast out ; the gilded Idols of Prerogative were pulled down ; and the whole Catalogue of Treasury

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*Indulgences* and *Absolutions* was torn asunder and destroyed.—As yet, however, all was genuine, uncounterfeited Zeal; an honest, undissembled Fervor against Errors. But this Protestantism of Politics was soon succeeded by a spurious and illegitimate brood of inferior Schisms. The *Separatists* from Party very naturally started out as *Sectaries* in Reform; and accordingly their professions, indeed, were infinitely more copious and exalted.—But those orient Heresies were speedily overcast. Again the Zeal of Luther flamed; but again its transient brightness as suddenly vanished; again its momentary gleams became as rapidly obscured.

In this strange round of changes, this capricious eddy of political fluctuation, when the Spirit of Reform grew giddy  
with



with its own success ; the Minister of the present moment, deriving his immediate power from the fictitious title of fabricated reputation, consistently resolved to retain the possession by artificial popularity.—

The principle, no doubt, was judicious and correct ; nor, indeed, was the process either unwise or unsuitable. What Accident and Whim had bestowed, was best to be maintained by Novelty and Caprice.

The Nation had made a present of its Confidence, as an experiment. What juster retribution could the Minister afford, than a train of fanciful, fallacious schemes, no less visionary and ideal ; of absurd and random projects, scarcely more unsubstantial or uncertain ? But the means to prosecute this system were far from being so easily discovered. The novelty of Abolition, as it extended to Offices, could

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not commodiously be carried to any greater length. What other expedient could he resort to? Was it advisable to amuse the People with additional Reforms of the Royal Household? Oh! no: that dangerous fortress was the last for him to assail; the very Asylum of those Mutes who had strangled his Rivals; the very Garrison of those Janissaries who had raised him on their ruin. Should he project a bolder novelty, give the multitude still greater cause of wonder, and at last propose a real, unaffected Controul on East-India Oppression? Still less could this perilous adventure be atchieved. An India Government in England, not an English Government for India, was the sole support of his proper, personal, individual consequence in Parliament. Thus bounded and circumscribed by an-

tededent



tecedent Reforms, or equally restrained  
 and precluded from future, what means  
 were left to catch the public attention by  
 some similitude at least to these Novelties  
 of System, some resemblance to this in-  
 ventive research in Political Amend-  
 ment? Parliamentary Reform, indeed,  
 was always a most convenient resource,  
 and never wholly to be neglected. It was  
 not, however, to be funded on, as part of  
 the original *Ways and Means* for raising  
 fresh Popularity. That sacred Sinking-  
 Fund of Faction is reserved for a constant,  
 but a secondary service; the perpetual  
 Auxiliary of Failure, and for ever de-  
 stined to go in aid of all possible Defi-  
 ciencies. But the Commissioners of Ac-  
 counts!—might not a few gleanings of  
 Popularity be collected from some *practice*  
 of their numerous theories?—Alas!

this glittering vision it were most fatal to pursue. Scarce one of their Reforms, which contained any real advantage, could, with tolerable safety, be attempted; scarce a single abuse, of any magnitude, which they point out, could endure even a lenient remedy, without dangerous infringements on that great and primary concern, Parliamentary Connection:—a proof, indeed, of the violence and impolicy of those rash Inquisitors, in exciting the expectation of the Public on subjects which, from their very nature, are impregnable to Reform. For what could it produce but disappointment and indignation, to deceive us into fallacious hopes of curtailing the enormous profits of the Duke of Newcastle's sinecure; when every petty Borough-monger in the kingdom must know the utter impossibility  
of



of attacking the very Head and Wholesale Leader of the Trade—at the time, too, when he was notoriously connected with the Minister? Was it not evident, that such unfociable Reforms could never be affected? — Still, however, some minor Regulations might plausibly be proposed: Edicts against the Waste of Wafers in Public Offices, and Registrations of the Nett Consumption of Quills; together with Sworn Meters of Sand, and a Comptroller-General of Blotting-Paper:—Or, possibly, a new Board, comprising the mixed duties of all the others; *Excisers* of Official Ink; *Stampers* of Sealing-Wax; *Auditors* of Packthread; *Licensers* of Tape; and *Computers*, *inwards* and *outwards*, of Pens and Pounce;—the total savings from which might undoubtedly, in time, discharge a full moiety of the

the new expence incurred in obtaining them, and more immediately provide for several able and accomplished Expectants.

—Yet even all this could not well impress the Country at large with very exalted notions either of the greatness or originality of the Minister's understanding. — Involved in the maze of these distressful dilemmas, what clue could be so handy and commodious, as one more Abolition? an abolition, of a new species, indeed, but as wild and as extravagant as the maddest of the whole genus; an abolition of a great, extensive, and efficient branch of Revenue! — High Honours, great Offices, important Boards of Regulation, together with Clerkships and Cashierships innumerable, had all been recently abolished, to the entire admiration and delight of the Populace. —

Taxes



Taxes only had hitherto entirely escaped; for, indeed, in those former Abolitions, there was none of that unpleasant necessity of new Substitutions, which in the latter must always most powerfully subtract from the satisfaction of abolishing the old. Still, however, this last Abolition was a superior novelty; and every disagreeable distinction in the case might admit of a variety of palliations, excuses, explanations, comparisons, estimates, contrasts, and all the thousand equivocations that Sophistry can fabricate, to atone for present disappointment, or to amuse with future expectation. And thus this strange *Commutation* was produced; the wretched offspring of rash Vanity and presumptuous Speculation! In evil hour was it brought forth—the heir of imaginary greatness and ideal honours, but a devoted

victim -

victim to substantial disgrace—the very Pretender of the Taxes, invested with a pompous name, and dignified with ridiculous titles of supreme excellency ; but, after a weak effort at establishment, universally scouted through the Nation, and attained as an hereditary Tyrant, from the first moment of its appearance.

LET us pause from this levity of censure. Let the Author of this baneful measure be instructed by the same respectable Character to whose opinions we have before appealed. Let him submit to learn some respect for the ease and happiness of a Free Country, from even the Servant of a Despotic Sovereign. Let him learn by Mr. Neckar's precept, That the Minister of Finance, whom either the want of wisdom or of principle incapacitates or perverts

from



from the discovery or the use of the best and easiest Imposts for the support of the Community, ought instantly to renounce a situation which is disgrace to Himself, and ruin to his Country.

THE END.

from the discovery of the use of the bell  
and called Importation of the  
Community, or to renounce  
a situation which is distress to himself,  
and ruin to his Country.

THE END



